

Fitchburg Gas and Electric Light Company  
General Construction Overhead Charges  
Allocation of Common Charges to Gas and Electric Divisions

	Construction Charges	Percent
Total Gas Base Charges	<u>2,508,788</u>	<u>0.4199</u>
Total Electric Base Charges	3,465,940	0.5801
Total Base Charges	<u>5,974,728</u>	<u>1.0000</u>

Total Common Charges	2,389,016
Common Allocated to Gas 41.99%	1,003,148
Common Allocated to Electric 58.01%	1,385,868